



Tax Declaration for Cigarettes

OFFICE USE ONLY

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Period/Year

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Step 1 - Enter your name and address☐ Address Changes? Check box and write your corrected address below.

Last Name (Please Print)

First

Middle Initial

Street Address (Include Apartment Number)

City

State

Zip Code

Telephone Number

Step 2 - To avoid duplicate billing, please provide the purchase information.

Company Name _____

Month of Purchase(s) _____

Invoice number(s) _____

Step 3 - Determine Location Code and Use Tax Rate, enter on line 5 (See page 2 for complete instructions)

To determine the location code(s) and tax rate(s), use our [Geographic Information System \(GIS\)](http://dor.wa.gov) located on our website at <http://dor.wa.gov>. For further instructions, please see page 2.

Step 4 - To calculate taxes due, please follow the steps below.

Line #	Code			Tax Rate		Tax Due
1. Cigarette Tax:	(287)	Number of cartons	<input type="text"/>	x \$20.25	=	<input type="text"/>
2. Enter the amount of Tax Due from Line 1			<input type="text"/>			
3. Total amount paid (include Shipping & Handling)			<input type="text"/>			
4. Add lines 2 & 3 to calculate the total Taxable Amount for sales/use tax			<input type="text"/>			
5. Sales/Use Tax Owed (Step 3 from above)	(05) (46)	Location Code <input type="text"/>	enter the amount from line 4 <input type="text"/>	Total Tax Rate <input type="text"/>	x =	<input type="text"/>
6. TOTAL - CIGARETTE AND USE TAX DUE (add Tax Due from lines 1 & 5)						<input type="text"/>

Step 5 - Payment Information**Make check payable to:**

Department of Revenue

Mail declaration and check to:Department of Revenue
PO Box 47464
Olympia, WA 98504-7464**DUE DATE:****Taxes are due within
72 hours of possession**

Signature _____

Date _____

For tax assistance visit <http://dor.wa.gov> or call 1-800-647-7706. To inquire about the availability of this document in an alternate format for the visually impaired, please call (360) 705-6715. Teletype (TTY) users may call 1-800-451-7985.

PLEASE NOTE: Taxes must be paid within 72 hours of possession.

Under state law, consumers are required to pay Washington taxes on cigarettes possessed in Washington. When you buy from a retailer in Washington, the taxes have been paid (as evidenced by the Washington State cigarette tax stamp). When you purchase cigarettes that do not bear the Washington State cigarette tax stamp, the cigarette tax and sales/use tax must be declared and paid.

Tax declarations may be submitted online at <http://dor.wa.gov>. Logon to [Online Services](#) to get started.

Determine Location Code and Use Tax Rate

The rate of use tax is determined by the location where the item is first used in Washington. Normally, this will be the location of your residence.

- To determine the location code(s) and sales/use tax rate(s), use our [Geographic Information System \(GIS\)](#) located on our website at <http://dor.wa.gov>. Enter the address for the location of first use in Washington, and click on "Go". GIS will provide the "Location Code" and "Total Tax Rate". Enter this information in the spaces provided below.
- You may also call our Telephone Information Center at 1-800-647-7706 for help.

Tax Rate per Carton of Cigarettes

- For purchases on or after July 1, 2005, the tax rate per carton is \$20.25.
- For purchases on or before June 30, 2005, the tax rate per carton is \$14.25.

Note: For purchases prior to July 1, 2005, complete a separate tax declaration and use the rate of \$14.25 per carton on line 1.

Smoking Cessation Resources

Washington State Department of Health Tobacco Quit Line website: <http://quitline.com>

Washington Tobacco Quit Line phone numbers:

- English: **1-877-270-STOP** (1-877-270-7867)
- Spanish: **1-877-2NO-FUME** (1-877-266-3863)
- Hearing Impaired: **1-877-777-6534**